

WARING GREEN COMMUNITY ASSOCIATION

England & Wales · Charity number 1168584

Details

Status Registered

Legal form CIO

Registered 2016-08-03

Register [View on the Charity Commission register](#)

Contact

Address 2 Springfield Grove
Brighouse
HD6 2HZ

Phone 01484716635

Email tony.mead@rocketmail.com

Website waringgreen.wordpress.com

Activities

Objects: A)TO PROMOTE THE WELL-BEING OF THE INHABITANTS IN THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, NATIONALITY, AGE, DISABILITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS AND THE SAID INHABITANTS IN THE NEIGHBOURHOOD IN A COMMON EFFORT TO FURTHER HEALTH; ADVANCE EDUCATION; PROVIDE FACILITIES FOR PHYSICAL AND MENTAL TRAINING; AND RECREATION; SOCIAL, MORAL AND INTELLECTUAL DEVELOPMENT; AND TO FOSTER A COMMUNITY FOR THE ACHIEVEMENT OF THESE AND OTHER CHARITABLE OBJECTS.B)TO ESTABLISH, OR TO SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE OR CO-OPERATE WITH ANY LOCAL OR OTHER STATUTORY AUTHORITY OR AUTHORITIES IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS OR ANY OF THEM.C)THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.D)TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.THE AREA OF BENEFIT SHALL BE THE FORMER BRIGHOUSE BOROUGH COUNCIL AND THE NEIGHBOURHOODS TOGETHER DEFINED BY THE ADMINISTRATIVE AREA OF THE CALDERDALE METROPOLITAN BOROUGH COUNCIL

Activities: The Waring Green Community Centre provide rooms for local groups who participate in various activities including:dancing,keep fit,table tennis;badminton;crafts;arts;history;drama;singing;languages.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bradford City
- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£51,835	£45,402	-	-
2023-12-31	£36,542	£39,995	-	-
2022-12-31	£44,986	£36,131	-	-
2021-12-31	£7,109	£43,223	-	-
2020-12-31	£47,102	£30,625	-	-

Trustees

Name	Role	Appointed
TONY MEAD	Chair	2016-08-03
GEOFFREY HABERGHAM		2016-08-03
MAUREEN RAMSDEN		2016-08-03
Veronica Hughes		2016-08-03

WARING GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168584

Accounts

Waring Green Community Association CIO

Report of the Trustees and Unaudited Financial Statements

For the period 01 January 2023 to 31 December 2023

Waring Green Community Association CIO
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For the period 01 January 2023 to 31 December 2023

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Waring Green Community Association CIO
Report of the Trustees
For the period 01 January 2023 to 31 December 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's report

Waring Green Community Association CIO ("the Association") is the operational entity for Waring Green Community Centre ("the Centre").

The land and buildings which comprise the Centre are owned by Calderdale MBC. Previously, the Centre was let to the predecessor entity at below market rent. Due to changes in Local Government finances and priorities, Calderdale MBC has been seeking to achieve either an asset transfer of the Centre or grant a new lease on commercial terms. As part of that process, it was identified that the Association should be reconstituted as a Charitable Incorporated Organisation ("CIO") entity.

The Centre continues to be a vibrant hub for the local community and a resource that is well used. As some hirers move on, new bookings have taken their place, so that the overall level of "occupancy" has remained reasonably consistent.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association are:

* - to promote the well-being of the inhabitants in the area of benefit without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating the Statutory Authorities, Voluntary and other organisations and the said inhabitants in the neighbourhood in a common effort to further health; advance education; provide facilities for physical and mental training; and recreation; social, moral and intellectual development; and to foster a community for the achievement of these and other charitable objects.

* - to establish, or to secure the establishment of, a community centre (hereinafter called "the Centre") and to maintain and manage or co-operate with any Local or other Statutory Authority or Authorities in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects or any of them.

* - the Association shall be non-party on politics and non-sectarian in religion.

* - to promote such other charitable purposes as may from time to time be determined.

The Area of Benefit shall be the former Brighouse Borough Council and the neighbourhoods together defined by the Administrative Area of the Calderdale Metropolitan Borough Council.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Association serves the community of Waring Green and surrounding districts of Brighouse, providing an important and valued community resource.

Volunteers

The Trustees formally acknowledge the help of the many volunteers who assist at the Centre in many different capacities.

Waring Green Community Association CIO
Report of the Trustees Continued
For the period 01 January 2023 to 31 December 2023

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The Association continues to provide facilities (primarily through the hire of rooms at the Centre) for local groups, societies and others.

FINANCIAL REVIEW

Significant events

The Association was incorporated as a Charitable Incorporated Organisation ("ICO") with the charity commission for England and Wales on 3 August 2016. This was one of the final preparatory steps to facilitate the transfer of the charitable activities of the former Waring Green Community Association (Charity Commission registered number 502792) into an entity more appropriate for the 21st Century and also for the new lease arrangements required with Calderdale MBC.

Following completion of the necessary formalities including prior notification to suppliers, users of the Centre etc; the undertaking of the old charity was formally transferred on 1 November 2016. Any assets and liabilities existing at the date of transfer have been assumed by this CIO entity.

In recognition of the poor state of repair of the structure of parts of the building and significant repair expenditure undertaken by the Association during the period of transition, the contractual term of the new lease between the Association and Calderdale MBC commences on signature of the lease.

Reserves

The Association holds reserves of £81,115. This provides a fund for undertaking major expenditure as has been required during the period covered by these Financial Statements.

Going concern

The Financial Statements have been prepared on the basis that the Association is a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Waring Green Community Association CIO
Charity registration number	1168584
Principal address	Waring Green Community Centre Garden Road Brighouse West Yorkshire HD6 2AX

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Philip Anthony Mead
Mr Geoffrey Habergham
Mrs Maureen Ramsden
Ms Veronica Hughes

Secretary

Ms Veronica Hughes

Waring Green Community Association CIO
Independent Examiners Report to the Trustees
For the period 01 January 2023 to 31 December 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: William Hodgson FCCA

Date: 27 August 2024

Heritage Exchange
South Lane
Elland
West Yorkshire
HX5 0HG

27 August 2024

Waring Green Community Association CIO
Statement of Financial Activities
For the period 01 January 2023 to 31 December 2023

	Notes	Unrestricted funds 2023	Unrestricted funds 2022
		£	£
Income and endowments from:			
Donations and legacies	2	-	-
Charitable activities	3		
Letting of Community Centre Facilities		36,077	41,983
Investments	4	465	47
Other income	4	-	2,956
Total		36,542	44,986
Expenditure on:			
Charitable activities			
Letting of Community Centre Facilities	5/6	(39,995)	(36,131)
Total		(39,995)	(36,131)
Net (deficit) / income		(3,453)	8,855
Total funds carried forward		(3,453)	8,855

Waring Green Community Association CIO
Statement of Financial Position
For the period 01 January 2023 to 31 December 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	10	355	7,188
Cash at bank and in hand		84,413	79,546
Net current assets		<u>84,768</u>	<u>86,734</u>
Current liabilities			
Creditors	11	3,653	2,166
Total assets less current liabilities		<u>81,115</u>	<u>84,568</u>
 The funds of the charity:			
Unrestricted income funds	12	81,115	84,568
Total funds		<u><u>81,115</u></u>	<u><u>84,568</u></u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Geoffrey Habbergham
Trustee

27 August 2024

Waring Green Community Association CIO
Notes to the Financial Statements
For the period 01 January 2023 to 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Waring Green Community Association CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Financial Statements have been prepared on the basis that the Charity is a going concern.

Funds

The Charity currently has no Restricted or Designated funds within the meaning of the Charities Act 2011. All of the Charity's funds are therefore Unrestricted Funds and as such may be spent or applied by the Trustees to further any of the Association's purposes.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity has received payment.

Resources expended

Resources expended are recognised in the Statement of Financial Activities when payment has been made.

Charitable activities

The Charity's primary activity is the letting of rooms and facilities at Waring Green Community Centre.

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2. Income from donations and legacies

	2023	2022
	£	£
Legacies received	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2023 to 31 December 2023

3. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
<i>Letting of Community Centre Facilities</i>		
Room Hire	28,349	36,288
Tea Dances	7,728	5,695
Sundry Income	-	-
	36,077	41,983
	36,077	41,983

4. Investment and other income

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	465	47
Insurance claim for loss of income	-	2,956
	465	3,003
	465	3,003

5. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Letting of Community Centre Facilities	37,681	34,622
Support costs	2,314	1,509
	39,995	36,131
	39,995	36,131

6. Costs of charitable activities by activity type

	2023	2022
	£	£
Letting of Community Centre Facilities	37,681	34,622
Support costs	2,314	1,509
	39,995	36,131
	39,995	36,131

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2023 to 31 December 2023

7. Analysis of support costs

	2023	2022
	£	£
Letting of Community Centre Facilities		
Management	1,294	489
Governance costs	1,020	1,020
	2,314	1,509

8. Staff costs and emoluments

Total staff costs for the year ended 31 December 2023 were:

	2023	2022
	£	£
Salaries and wages	-	-
	-	-

The average number of persons employed during the year was 1 (2022: 1).

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Debtors

As at 31 December 2023 the Association had made payments in the normal course of operations in respect of services to be provided after 31 December 2023 as follows:

	2023	2022
	£	£
Insurance	355	304
Room Hire	-	6,884
	355	7,188

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2023 to 31 December 2023

11. Creditors: amounts falling due within one year

As at 31 December 2023 the Association owed the following amounts in the course of normal operations in respect of services provided, where the relevant service had been rendered prior to 31 December 2023.

	2023 £	2022 £
Gas	280	280
Accountant's fee	2,630	1,610
PRS/PPL Licence	504	276
Donation – Megan Taylors Funeral	50	-
Treasurer	189	-
	3,653	2,166

12. Movement in funds

Unrestricted Funds

	Balance at 31/12/2022 £	Incoming Resources £	Outgoing Resources £	Balance at 31/12/2023 £
General	84,568	36,542	(39,995)	81,115
	84,568	36,542	(39,995)	81,115

Waring Green Community Association CIO
Detailed Statement of Financial Activities
For the period 01 January 2023 to 31 December 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Legacies	-	-
	-	-
Charitable activities		
Room Hire	28,349	36,288
Tea Dances	7,728	5,695
Other Income	-	2,956
	36,077	44,939
Investments		
Bank interest receivable	465	47
	465	47
Total incoming resources	36,542	44,986
EXPENDITURE		
Charitable activities		
Cleaning costs	(5,746)	(5,953)
Laundry service	-	-
Repairs and maintenance	(3,317)	(2,707)
Equipment purchases and repairs	-	-
Water rates	(3,288)	(1,437)
Gas	(4,801)	(4,762)
Electricity	(2,058)	(1,911)
Insurance	(1,529)	(1,480)
Cleaning Materials	(714)	(236)
Prs Licence	(228)	(136)
Premises Licence	-	-
Megaslam Catering Costs	-	-
Rent	(16,000)	(16,000)
	(37,681)	(34,622)
SUPPORT COSTS		
Management		
Office Expenses	(605)	(82)
Telephone	(455)	(407)
Donation	(189)	-
Miscellaneous Expenses	(45)	-
	(1,294)	(489)
Governance costs		
Independent Examiner	(1,020)	(1,020)
Legal fees	-	-
	(1,020)	(1,020)
Total resources expended	(39,995)	(36,131)
Net (deficit) / income	(3,453)	8,855

WARING GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168584

Accounts

Waring Green Community Association CIO

Report of the Trustees and Unaudited Financial Statements

For the period 01 January 2022 to 31 December 2022

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Waring Green Community Association CIO
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Chair's report

Waring Green Community Association CIO ("the Association") is the operational entity for Waring Green Community Centre ("the Centre").

The land and buildings which comprise the Centre are owned by Calderdale MBC. Previously, the Centre was let to the predecessor entity at below market rent. Due to changes in Local Government finances and priorities, Calderdale MBC has been seeking to achieve either an asset transfer of the Centre or grant a new lease on commercial terms. As part of that process, it was identified that the Association should be reconstituted as a Charitable Incorporated Organisation ("CIO") entity.

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Objectives and aims

The objectives of the Association are:

* - to promote the well-being of the inhabitants in the area of benefit without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating the Statutory Authorities, Voluntary and other organisations and the said inhabitants in the neighbourhood in a common effort to further health; advance education; provide facilities for physical and mental training; and recreation; social, moral and intellectual development; and to foster a community for the achievement of these and other charitable objects.

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Volunteers

The Trustees formally acknowledge the help of the many volunteers who assist at the Centre in many different capacities.

Waring Green Community Association CIO
Report of the Trustees Continued
For the period 01 January 2022 to 31 December 2022

ACHIEVEMENTS AND PERFORMANCE

Significant activities

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FINANCIAL REVIEW

Significant events

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Reserves

The Association holds reserves of £84,568. This provides a fund for undertaking major expenditure as has been required during the period covered by these Financial Statements.

Going concern

The Financial Statements have been prepared on the basis that the Association is a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Waring Green Community Association CIO
Charity registration number	1168584
Principal address	Waring Green Community Centre Garden Road Brighouse West Yorkshire HD6 2AX

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Philip Anthony Mead
Mr Geoffrey Habergham
Mrs Maureen Ramsden
Ms Veronica Hughes

Secretary

Ms Veronica Hughes

Waring Green Community Association CIO
Independent Examiners Report to the Trustees
For the period 01 January 2022 to 31 December 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

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Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: William Hodgson FCCA

Date: 3 November 2023

Heritage Exchange
South Lane
Elland
West Yorkshire
HX5 0HG

3 November 2023

Waring Green Community Association CIO
Statement of Financial Activities
For the period 01 January 2022 to 31 December 2022

	Notes	Unrestricted funds 2022	Unrestricted funds 2021
		£	£
Income and endowments from:			
Donations and legacies	2	-	-
Charitable activities	3		
Letting of Community Centre Facilities		41,983	6,301
Investments	4	47	7
Other income	4	2,956	-
Total		44,986	6,308
Expenditure on:			
Charitable activities			
Letting of Community Centre Facilities	5/6	(36,131)	(42,409)
Total		(36,131)	(42,409)
Net income		8,855	(36,101)
Total funds carried forward		8,855	(36,101)

Waring Green Community Association CIO
Statement of Financial Position
For the period 01 January 2022 to 31 December 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	10	7,188	286
Cash at bank and in hand		79,546	77,593
Net current assets		86,734	77,879
Current liabilities			
Creditors	11	2,166	2,166
Total assets less current liabilities		84,568	75,713
 The funds of the charity:			
Unrestricted income funds	12	84,568	75,713
Total funds		84,568	75,713

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Geoffrey Habbergham
Trustee

3 November 2023

Waring Green Community Association CIO
Notes to the Financial Statements
For the period 01 January 2022 to 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Waring Green Community Association CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Financial Statements have been prepared on the basis that the Charity is a going concern.

Funds

The Charity currently has no Restricted or Designated funds within the meaning of the Charities Act 2011. All of the Charity's funds are therefore Unrestricted Funds and as such may be spent or applied by the Trustees to further any of the Association's purposes.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity has received payment.

Resources expended

Resources expended are recognised in the Statement of Financial Activities when payment has been made.

Charitable activities

The Charity's primary activity is the letting of rooms and facilities at Waring Green Community Centre.

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2. Income from donations and legacies

	2022	2021
	£	£
Legacies received	-	-
	-	-
	-	-

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2022 to 31 December 2022

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Letting of Community Centre Facilities</i>		
Room Hire	36,288	5,404
Tea Dances	5,695	897
Sundry Income	-	-
	41,983	6,301
	41,983	6,301

4. Investment and other income

	2022	2021
	£	£
Unrestricted funds		
Bank interest receivable	47	7
Insurance claim for loss of income	2,956	-
	3,003	7
	3,003	7

5. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Letting of Community Centre Facilities	34,622	40,125
Support costs	1,509	2,284
	36,131	42,409
	36,131	42,409

6. Costs of charitable activities by activity type

	2022	2021
	£	£
Letting of Community Centre Facilities	34,622	40,125
Support costs	1,509	2,284
	36,131	42,409
	36,131	42,409

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2022 to 31 December 2022

7. Analysis of support costs

	2022	2021
	£	£
Letting of Community Centre Facilities		
Management	489	824
Governance costs	1,020	1,460
	1,509	2,284
	1,509	2,284

8. Staff costs and emoluments

Total staff costs for the year ended 31 December 2022 were:

	2022	2021
	£	£
Salaries and wages	-	-
	-	-
	-	-

The average number of persons employed during the year was 1 (2021: 1).

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Debtors

As at 31 December 2022 the Association had made payments in the normal course of operations in respect of services to be provided after 31 December 2022 as follows:

	2022	2021
	£	£
Insurance	304	286
Room Hire	6,884	-
	7,188	286
	7,188	286

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2022 to 31 December 2022

11. Creditors: amounts falling due within one year

As at 31 December 2022 the Association owed the following amounts in the course of normal operations in respect of services provided, where the relevant service had been rendered prior to 31 December 2022.

	2022 £	2021 £
Gas	280	280
Accountant's fee	1,610	1,610
PRS/PPL Licence	276	276
	2,166	2,166

12. Movement in funds

Unrestricted Funds

	Balance at 31/12/2021 £	Incoming Resources £	Outgoing Resources £	Balance at 31/12/2022 £
General	75,713	44,986	(36,131)	84,568
	75,713	44,986	(36,131)	84,568

Waring Green Community Association CIO
Detailed Statement of Financial Activities
For the period 01 January 2022 to 31 December 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Legacies	-	-
	-	-
Charitable activities		
Room Hire	36,288	5,404
Tea Dances	5,695	897
Other Income	2,956	-
	44,939	6,301
Investments		
Bank interest receivable	47	7
	47	7
Total incoming resources	44,986	6,308
EXPENDITURE		
Charitable activities		
Cleaning costs	(5,953)	(1,078)
Laundry service	-	-
Repairs and maintenance	(2,707)	(15,783)
Equipment purchases and repairs	-	-
Water rates	(1,437)	(456)
Gas	(4,762)	(4,256)
Electricity	(1,911)	(587)
Insurance	(1,480)	(1,270)
Cleaning Materials	(236)	(115)
Prs Licence	(136)	(580)
Premises Licence	-	-
Megaslam Catering Costs	-	-
Rent	(16,000)	(16,000)
	(34,622)	(40,125)
SUPPORT COSTS		
Management		
Office Expenses	(82)	(432)
Telephone	(407)	(392)
Donation	-	-
Miscellaneous Expenses	-	-
	(489)	(824)
Governance costs		
Independent Examiner	(1,020)	(1,460)
Legal fees	-	-
	(1,020)	(1,460)
Total resources expended	(36,131)	(42,409)
Net Income	8,855	(36,101)

WARING GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168584

Accounts

Waring Green Community Association CIO
Report of the Trustees and Unaudited Financial Statements
For the period 01 January 2021 to 31 December 2021

Waring Green Community Association CIO
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For the period 01 January 2021 to 31 December 2021

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Waring Green Community Association CIO
Report of the Trustees
For the period 01 January 2021 to 31 December 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's report

Waring Green Community Association CIO ("the Association") is the operational entity for Waring Green Community Centre ("Centre").

The land and buildings which comprise the Centre are owned by Calderdale MBC. Previously, the Centre was let to the predecessor entity at below market rent. Due to changes in Local Government finances and priorities, Calderdale MBC has been seeking to achieve either an asset transfer of the Centre or grant a new lease on commercial terms. As part of that process, it was identified that the Association should be reconstituted as a Charitable Incorporated Organisation ("CIO") entity.

The Centre continues to be a vibrant hub for the local community and a resource that is well used. As some hirers move on, new bookings have taken their place, so that the overall level of "occupancy" has remained reasonably consistent.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association are:

* - to promote the well-being of the inhabitants in the area of benefit without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating the Statutory Authorities, Voluntary and other organisations and the said inhabitants in the neighbourhood in a common effort to further health; advance education; provide facilities for physical and mental training; and recreation; social, moral and intellectual development; and to foster a community for the achievement of these and other charitable objects.

* - to establish, or to secure the establishment of, a community centre (hereinafter called "the Centre") and to maintain and manage or co-operate with any Local or other Statutory Authority or Authorities in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects or any of them.

* - the Association shall be non-party on politics and non-sectarian in religion.

* - to promote such other charitable purposes as may from time to time be determined.

The Area of Benefit shall be the former Brighouse Borough Council and the neighbourhoods together defined by the Administrative Area of the Calderdale Metropolitan Borough Council.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Association serves the community of Waring Green and surrounding districts of Brighouse, providing an important and valued community resource.

Volunteers

The Trustees formally acknowledge the help of the many volunteers who assist at the Centre in many different capacities.

Waring Green Community Association CIO
Report of the Trustees Continued
For the period 01 January 2021 to 31 December 2021

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The Association continues to provide facilities (primarily through the hire of rooms at the Centre) for local groups, societies and others.

FINANCIAL REVIEW

Significant events

The Association was incorporated as a Charitable Incorporated Organisation ("CIO") with the charity commission for England and Wales on 3 August 2016. This was one of the final preparatory steps to facilitate the transfer of the charitable activities of the former Waring Green Community Association (Charity Commission registered number 502792) into an entity more appropriate for the 21st Century and also for the new lease arrangements required with Calderdale MBC.

Following completion of the necessary formalities including prior notification to suppliers, users of the Centre etc; the undertaking of the old charity was formally transferred on 1 November 2016. Any assets and liabilities existing at the date of transfer have been assumed by this CIO entity.

In recognition of the poor state of repair of the structure of parts of the building and significant repair expenditure undertaken by the Association during the period of transition, the contractual term of the new lease between the Association and Calderdale MBC commences on signature of the lease.

Reserves

The Association holds reserves of £75,713. This provides a buffer against the loss of hire income and also a fund for undertaking major expenditure as has been required during the period covered by these Financial Statements.

Going concern

The Financial Statements have been prepared on the basis that the Association is a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Waring Green Community Association CIO
Charity registration number	1168584
Principal address	Waring Green Community Centre Garden Road Brighouse West Yorkshire HD6 2AX

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Philip Anthony Mead
Mr David Longden
Mr Geoffrey Habergham
Mrs Maureen Ramsden
Ms Megan Taylor
Ms Veronica Hughes

Secretary

Ms Veronica Hughes

Waring Green Community Association CIO
Report of the Trustees Continued
For the period 01 January 2021 to 31 December 2021

Independent examiners

Hodgson Hey Limited
Heritage Exchange
South Lane
Elland
West Yorkshire
HX5 0HG

Bankers

Barclays Bank PLC
Business Direct
Leicester
Leicestershire
LE87 2BB

Solicitors

Brearleys Solicitors
The Round House
12 King Street
Brighouse
West Yorkshire
HD6 1NX

Approved by the Board of Trustees and signed on its behalf by

Mr. Philip Anthony Mead.....

19 October 2022

Waring Green Community Association CIO
Independent Examiners Report to the Trustees
For the period 01 January 2021 to 31 December 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: William Hodgson FCCA

Date: 19 October 2022

Heritage Exchange
South Lane
Elland
West Yorkshire
HX5 0HG

19 October 2022

Waring Green Community Association CIO
Statement of Financial Activities
For the period 01 January 2021 to 31 December 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income and endowments from:			
Donations and legacies	2	-	-
Charitable activities	3		
Letting of Community Centre Facilities		6,301	22,062
Investments	4	7	40
Other income	4	-	25,000
Total		6,308	47,102
Expenditure on:			
Charitable activities	5/6	(42,409)	(30,527)
Letting of Community Centre Facilities			
Total		(42,409)	(30,527)
Net income		(36,101)	16,575
Total funds carried forward		(36,101)	16,575

Waring Green Community Association CIO
 Statement of Financial Position
 For the period 01 January 2021 to 31 December 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	10	286	1,422
Cash at bank and in hand		77,593	113,258
Net current assets		77,879	114,680
Current liabilities			
Creditors	11	2,166	2,866
Total assets less current liabilities		75,713	111,814
The funds of the charity:			
Unrestricted income funds	12	75,713	111,814
Total funds		75,713	111,814

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
 Mr Geoffrey Habergham
 Trustee

19 October 2022

Waring Green Community Association CIO
Notes to the Financial Statements
For the period 01 January 2021 to 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Waring Green Community Association CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Financial Statements have been prepared on the basis that the Charity is a going concern.

Funds

The Charity currently has no Restricted or Designated funds within the meaning of the Charities Act 2011. All of the Charity's funds are therefore Unrestricted Funds and as such may be spent or applied by the Trustees to further any of the Association's purposes.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity has received payment.

Resources expended

Resources expended are recognised in the Statement of Financial Activities when payment has been made.

Charitable activities

The Charity's primary activity is the letting of rooms and facilities at Waring Green Community Centre.

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2. Income from donations and legacies

	2021	2020
	£	£
Legacies received	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2021 to 31 December 2021

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Letting of Community Centre Facilities</i>		
Room Hire	5,404	20,906
Tea Dances	897	1,156
Sundry Income	-	-
	6,301	22,062
	6,301	22,062

4. Investment and other income

	2021	2020
	£	£
Unrestricted funds		
Bank interest receivable	7	40
Calderdale grant (Covid)	-	25,000
	7	25,040
	7	25,040

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Letting of Community Centre Facilities	40,125	29,309
Support costs	2,284	1,218
	42,409	30,527
	42,409	30,527

6. Costs of charitable activities by activity type

	2021	2020
	£	£
Letting of Community Centre Facilities	40,125	29,309
Support costs	2,284	1,218
	42,409	30,527
	42,409	30,527

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2021 to 31 December 2021

7. Analysis of support costs

	2021	2020
	£	£
Letting of Community Centre Facilities		
Management	824	568
Governance costs	1,460	650
	2,284	1,218

8. Staff costs and emoluments

Total staff costs for the year ended 31 December 2021 were:

	2021	2020
	£	£
Salaries and wages	-	-
	-	-

The average number of persons employed during the year was 1 (2020: 1).

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Debtors

As at 31 December 2021 the Association had made payments in the normal course of operations in respect of services to be provided after 31 December 2021 as follows:

	2021	2020
	£	£
Insurance	286	285
Electricity	-	1,137
	286	1,422

Waring Green Community Association CIO
 Notes to the Financial Statements Continued
 For the period 01 January 2021 to 31 December 2021

11. Creditors: amounts falling due within one year

As at 31 December 2021 the Association owed the following amounts in the course of normal operations in respect of services provided, where the relevant service had been rendered prior to 31 December 2021.

	2021 £	2020 £
Petty cash expenses	-	220
Room hire overpayment	-	480
Gas	280	280
Accountant's fee	1,610	1,610
PRS/PPL Licence	276	276
	2,166	2,866

12. Movement in funds

Unrestricted Funds

	Balance at 31/12/2020 £	Incoming Resources £	Outgoing Resources £	Balance at 31/12/2021 £
General	111,814	6,308	(42,409)	75,713
	111,814	6,308	(42,409)	75,713

Waring Green Community Association CIO
Detailed Statement of Financial Activities
For the period 01 January 2021 to 31 December 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Legacies	-	-
	<hr/>	<hr/>
	-	-
Charitable activities		
Room Hire	5,404	20,906
Tea Dances	897	1,156
Other Income	-	25,000
	<hr/>	<hr/>
	6,301	47,062
Investments		
Bank interest receivable	7	40
	<hr/>	<hr/>
	7	40
Total incoming resources	<hr/>	<hr/>
	6,308	47,102
EXPENDITURE		
Charitable activities		
Cleaning costs	(1,078)	(2,233)
Laundry service	-	(2,413)
Repairs and maintenance	(15,783)	(839)
Equipment purchases and repairs	-	(614)
Water rates	(456)	(899)
Gas	(4,256)	(4,157)
Electricity	(587)	(886)
Insurance	(1,270)	(1,266)
Cleaning Materials	(115)	(102)
Prs Licence	(580)	(2,028)
Premises Licence	-	(180)
Megaslam Catering Costs	-	-
Rent	(16,000)	(13,692)
	<hr/>	<hr/>
	(40,125)	(29,309)
SUPPORT COSTS		
Management		
Office Expenses	(432)	(180)
Telephone	(392)	(388)
Donation	-	-
Miscellaneous Expenses	-	-
	<hr/>	<hr/>
	(824)	(568)
Governance costs		
Independent Examiner	(1,460)	(650)
Legal fees	-	-
	<hr/>	<hr/>
	(1,460)	(650)
Total resources expended	<hr/>	<hr/>
	(42,409)	(30,527)
Net Income	<hr/>	<hr/>
	(36,101)	16,575

WARING GREEN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168584

Accounts

Charity number: 1168584

Waring Green Community Association CIO
Report of the Trustees and Unaudited Financial Statements
For the Year Ended 31 December 2020

**Waring Green Community Association CIO
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For the Year Ended 31 December 2020**

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Waring Green Community Association CIO
Report of the Trustees
For the Year Ended 31 December 2020

The trustees, who are also directors for the purpose of company law, have the pleasure in presenting their report and the financial statements for the charitable company year ended 31 December 2020. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland ("FRS102") (effective 1 January 2015), save that the Financial Statements are presented on an income and expenditure basis.

Chair's Report

Waring Green Community Association CIO ("the Association") is the operational entity for Waring Green Community Centre ("the Centre").

The land and buildings which comprise the Centre are owned by Calderdale MBC. Previously the Centre was let to the predecessor entity at below market rent. Due to changes in local government finances and priorities, Calderdale MBC has been seeking to achieve either an asset transfer of the Centre or grant a new lease on commercial terms. As part of that process, it was identified that the Association should be reconstituted as a Charitable Incorporated Organisation ("CIO") entity.

The association signed a new 25-year lease for the Centre on 28 June 2019 at a cost of £16,000 per annum.

Prior to the outbreak of Covid-19, the Centre was a well-used resource and a vibrant hub for the local community. As a result of the national lockdown, the Centre was closed as at 31 December 2020. It is fully anticipated that the Centre will reopen when Covid restrictions are lifted.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Association are:

- (a) To promote the well-being of the inhabitants in the area of benefit without distinction of sex, sexual orientation, nationality, age, disability, race, or of political, religious or other opinions by associating the statutory authorities, voluntary and other organisations and the said inhabitants in the neighbourhood in a common effort to further health, advance education, provide facilities for physical and mental training, recreation, social, moral and intellectual development, and to foster a community for the achievement of these and other charitable objects.
- (b) To establish, or to secure the establishment of, a community centre (hereinafter referred to as "the Centre") and to maintain and manage or co-operate with any local or other statutory authority or authorities in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects or any of them.
- (c) The Association shall be non-party in politics and non-sectarian in religion.
- (d) To promote such other charitable purposes as may from time to time determined. The area of benefit shall be the former Brighouse Borough Council and the neighbourhoods together defined by the administrative area of the Calderdale Metropolitan Borough Council.

Statement on Public Benefit

The Association serves the community of Waring Green and surrounding districts of Brighouse, providing an important and valued community resource. Prior to the outbreak of Covid 19, the Centre was used by approximately 800 people each week, with a further 175 members of various other groups meeting fortnightly or monthly.

Relevant Guidance

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

Waring Green Community Association CIO
Report of the Trustees (continued)
For the Year Ended 31 December 2020

Volunteers

The trustees formally acknowledge the help of the many volunteers who assist at the Centre in many different capacities.

ACHIEVEMENTS AND PERFORMANCE

The Association continues to provide facilities - primarily through the hire of rooms at the Centre - for local groups, societies and others.

FINANCIAL REVIEW

Review of Year-End Financial Position

Income from room hire was significantly reduced during the year due to Covid restrictions. Total income is consistent with the previous financial year due to the receipt of a Coronavirus Business Support Grant from Calderdale Council.

Reserves

As at the 31 December 2020, the Association held reserves of £111,814.

The reserves are held to provide a buffer against the loss of hire income and also as a fund for undertaking future expenditure on the Centre.

Going Concern

The Financial Statements have been prepared on the basis that the Association is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association was incorporated as a Charitable Incorporated Organisation ("CIO") with the Charity Commission for England & Wales on 3 August 2016.

REFERENCE AND ADMINISTRATION INFORMATION

Name of charity	Waring Green Community Association CIO
Charity registration number	1168584
Principal address	Waring Green Community Centre Garden Road Brighouse West Yorkshire HD6 2AX

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Philip Anthony Mead
Mr David Longden
Mr Geoffrey Habergham
Mrs Maureen Ramsden
Ms Megan Taylor
Ms Veronica Hughes

Secretary

Ms Veronica Hughes

**Waring Green Community Association CIO
Report of the Trustees (continued)
For the Year Ended 31 December 2020**

Independent examiners Brighthouse Accounting Ltd
25 Cawcliffe Drive
Brighthouse
HD6 2HU

Banker Barclays Bank PLC
Business Direct
Leicester
LE87 2BB

Solicitor Brearleys Solicitors
The Round House
12 King Street
Brighthouse
HD6 1NX

Approved by the board of trustees and signed on its behalf by:

Signature..... Date:

Full name.....

Position.....

**Waring Green Community Association CIO
Independent Examiner's Report to the Trustees
For the Year Ended 31 December 2020**

We report to the trustees on our examination of the accounts of the Association for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

We report in respect of our examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Association as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report on order to enable a proper understanding of the accounts to be reached.

Signed: Date:

Richard Wolk

For and on behalf of:

Brighthouse Accounting Ltd
25 Cawcliffe Drive
Brighthouse
HD6 2HU

Waring Green Community Association CIO
Statement of Financial Activities
For the Year Ended 31 December 2020

UNRESTRICTED FUNDS		2020	Restated
	Notes	£	2019
			£
Income and Endowments from:			
Donations and legacies	2	-	-
Charitable activities			
Letting of Community Centre facilities	3	22,062	53,971
Investments	4 & 5	40	78
Other income		25,000	-
Total		47,102	54,049
Expenditure on:			
Charitable activities			
Letting of Community Centre Facilities	6	30,527	42,828
Total		30,625	42,828
Net income		16,575	11,221
Total funds carried forward		16,575	11,221

Waring Green Community Association CIO
Statement of Financial Position
For the Year Ended 31 December 2020

	Notes	2020 £	Restated 2019 £
Current assets			
Debtors	11	1,422	2,525
Cash at Bank and in hand		113,258	95,939
Net current assets		114,680	98,464
Current liabilities			
Creditors		2,866	3,225
Total assets less current liabilities		111,814	95,239
The funds of the charity:			
Unrestricted income funds	13	111,814	95,239
Total funds		111,814	95,239

The financial statements were approved and authorised for issue by the board and signed on its behalf by:

Signed: Date:

Mr Geoffrey Habergham

Trustee

Waring Green Community Association CIO
Notes to the Financial Statements
For the Year Ended 31 December 2020

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and in accordance with FRS 102 and with the Charities Act.

Waring Green Community Association CIO meets the definition of a public benefit interest under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling which is the functional currency of the Association.

Going Concern

The financial statements have been prepared on the basis that the Association is a going concern.

Funds

The Association currently has no restricted or designated funds within the meaning of the Charities Act 2011. All of the Association's funds are therefore unrestricted funds and as such may be spent or applied by the trustees to further any of the Association's purposes.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Association has received payment.

Resource Expended

Resources expended are recognised in the Statement of Financial Activities when payment has been made.

Charitable Activities

The Association's primary activity is the letting of rooms and facilities at Waring Green Community Centre.

Operating Leases

Costs of operating leases are charges to the Statement of Financial Activities on a straight-line basis over the term of the lease.

2. Income from Donations and Legacies

	2020	2019
	£	£
Legacies received	-	-
	-	-

3. Income from Charitable Activities

Unrestricted Funds

	2020	2019
	£	£
Room hire	20,906	50,199
Tea dances	1,156	3,661
Sundry income	-	111
Total	22,062	53,971

Waring Green Community Association CIO
Notes to the Financial Statements
For the Year Ended 31 December 2020

4. Investment Income

Unrestricted Funds	2020	2019
	£	£
Bank interest received	40	78
Total	<u>40</u>	<u>78</u>

5. Other Income

Unrestricted Funds	2020	2019
	£	£
Calderdale grant (Covid)	25,000	-
Total	<u>25,000</u>	<u>-</u>

6. Costs of Charitable Activities by Fund Type

Unrestricted Funds	2020	2019
	£	£
Letting of community centre facilities	29,309	38,793
Support costs	1,528	4,035
Total	<u>30,527</u>	<u>42,828</u>

7. Costs of Charitable Activities by Activity Type

	2020	2019
	£	£
Letting of community centre facilities	29,309	38,793
Support costs	1,218	4,035
Total	<u>30,527</u>	<u>42,828</u>

8. Analysis of Support Costs

	2020	2019
	£	£
Management	568	641
Governance costs	650	3,394
Total	<u>1,218</u>	<u>4,035</u>

9. Staff Costs and Emoluments

	2020	2019
	£	£
Salaries and wages	-	-
Total	<u>-</u>	<u>-</u>

The average number of persons employed during the year was 1 (2019: 1).

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Waring Green Community Association CIO
Notes to the Financial Statements
For the Year Ended 31 December 2020

11. Debtors

Prepayments and accrued income	2020	2019
	£	£
Room Hire	-	1,362
Insurance	285	280
Electricity	1,137	-
PRS/PPL Licence	-	883
Total	<u>1,422</u>	<u>2,525</u>

12. Creditors

Accruals	2020	2019
	£	£
Petty cash expenses	220	-
Room hire overpayment	480	-
Water charge	-	252
Gas	280	-
Accountant's fee	1,610	1,920
PRS/PPL Licence	276	290
Cleaning	-	503
Repairs	-	260
Total	<u>2,866</u>	<u>3,225</u>

13. Movement in Funds

Unrestricted Funds	Restated Balance at 31/12/19	Incoming Resources	Outgoing Resources	Balance at 31/12/20
	£	£	£	£
General	<u>95,239</u>	<u>47,102</u>	<u>(30,527)</u>	<u>111,814</u>
Total				

14. Transactions With Related Parties

During the year Mr G Habergham (Treasurer) paid for various sundry items on behalf of the Association and as at 31 December 2020 was owed £220 and this is included in creditors.

Waring Green Community Association CIO
Detailed Statement of Financial Activities
For the Year Ended 31 December 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and Legacies		
Legacies	-	-
	-	-
Charitable Activities		
Room Hire	20,906	50,199
Tea Dances	1,156	3,661
Sundry income	-	111
Other income	25,000	-
	47,062	53,971
Investments		
Bank interest receivable	40	78
	40	78
	47,102	54,049
Total incoming resources		
EXPENDITURE		
Charitable Activities		
Cleaning costs	2,233	8,301
Laundry service	2,413	2,482
Repairs and maintenance	839	4,977
Equipment purchases and repairs	614	-
Water rates	899	1,727
Gas	4,157	4,515
Electricity	886	2,424
Insurance	1,266	965
Cleaning materials	102	570
PRS Licence	2,028	566
Premise licence	180	180
Megaslam catering costs	-	36
Rent	13,692	12,050
	29,309	38,793
SUPPORT COSTS		
Office expenses	180	91
Telephone	388	384
Donations	-	10
Miscellaneous expenses	-	156
	568	641
Governance Costs		
Independent examiner	650	2,310
Legal fees	-	1,084
	650	3,394
	30,527	42,828
Total resources expended		
	16,575	11,221
Net income		

This page does not form part of the statutory financial statements.